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May 10, 2007

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
TSX Venture Exchange Inc.

Dear Sirs/Mesdames:

**Re: SSQ Acquisitions Inc.**

We refer to the prospectus of the SSQ Acquisitions Inc. dated May 10, 2007 relating to the sale and issue of 2,000,000 common shares of SSQ Acquisitions Inc. at a price of $0.10 per common share.

We consent to the use in the above-mentioned prospectus of our report dated March 19, 2007, except as to note 7, which is as of May 10, 2007, to the directors of the company on the following financial statements:

- Balance sheet as at March 12, 2007;
- Statement of cash flows from incorporation (February 2, 2007) to March 12, 2007.

We report that we have read the prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

***"FELDMAN & ASSOCIATES, LLP"***

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